



## United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240



January 16, 2015

Re: **Curtis-Proudfit House, 407 East Main Street, Madison, Wisconsin**  
Project Number: 19839

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code.

Your letter dated January 25, 2012, registered your appeal of the Technical Preservation Services (TPS) decision dated January 10, 2012, denying certification to the rehabilitation of the property cited above. In a subsequent telephone conversation with Mr. Michael Auer of this office, you stated your desire to proceed with the process of listing the property in the National Register of Historic Places prior to pursuing the appeal. Accordingly, my letter dated February 24, 2012, placed the appeal in abeyance pending the conclusion of that process. On June 1, 2014, I sent you a letter via Certified Mail, received on June 6, 2014, stating that if you did not respond within 30 days from your receipt of the letter, I would review the file and reach a decision on the appeal based on the written record. Further, I understand that the State Historical Society of Wisconsin still has not received a draft National Register nomination for the Curtis-Proudfit House. Consequently, the house has not been designated a "certified historic structure," and thus is not eligible for the 20% investment tax credit for historic preservation. To date, we have not received any response and I am rendering a final decision on the appeal.

After careful review of the complete record for this project, I find that the rehabilitation of the Curtis-Proudfit House is not consistent with the historic character of the property, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on January 10, 2012, by TPS is hereby affirmed.

In its review of the Part 2 – Description of Rehabilitation, TPS found that the application did not contain adequate information, but that the information that was submitted was sufficient to determine that much of the work that had been completed did not meet the Standards due to the extensive changes that had been made to the building. In my review, I determined that the impact of the work shown in the documentation, including the removal of historic materials and features, and the installation of new materials that do not match or are incompatible with those removed, has severely compromised the overall historic character of the property. Accordingly, I find that the project, as shown, does not meet Standards 2 and 6. Standard 2 states, "*The historic character of a property shall be retained and*

*preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided." Standard 6 states, "Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."*

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the January 10, 2012, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized flourish at the end.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-WI  
IRS